

FORM NO. 3CA

[See rule 6G(1)(a)]

Audit report under section 44AB of the Income-tax Act, 1961 in a case where the accounts of the business or profession of a person have been audited under any other law

1. **We** report that the statutory audit of **EMERALD INDUSTRIES LIMITED S-553, , GREATER KAILASH, , NEW DELHI, DELHI, 110048 AABCE0839P** was conducted by **Us P CHOPRA & ASSOCIATES** in pursuance of the provisions of the **C OMPANIES ACT, 2013** Act, and **We** annex here to a copy of **Our** audit report dated **08/09/2020** along with a copy each of

- (a) the audited **Profit and loss account** for the period beginning from **01/04/2019** to ending on **31/03/2020**
 (b) the audited balance sheet as at, **31/03/2020** ; and
 (c) documents declared by the said act to be part of, or annexed to, the **Profit and loss account** and balance sheet.

2. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.

3. In **Our** opinion and to the best of **Our** information and according to examination of books of account including other relevant documents and explanations given to **Us** the particulars given in the said Form No. 3CD and the Annexure thereto are true and correct subject to the following observations/qualifications, if any.

Where any of the requirement in the Form is answered in the Negative or with qualification, give reasons therefor

SI No.	Qualification Type	Observations/Qualifications
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Place **GWALIOR**

Date **08/09/2020**

Name

Membership Number

FRN (Firm Registration Number)

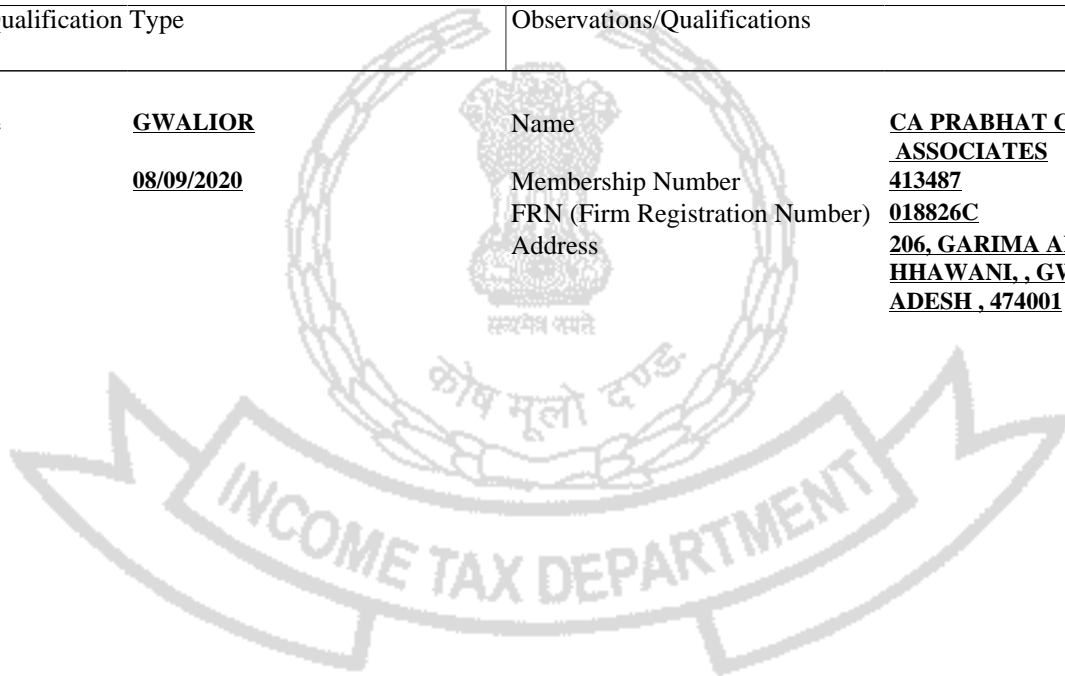
Address

CA PRABHAT CHOPRA P CHOPRA & ASSOCIATES

413487

018826C

206, GARIMA ARCADE, , SHINDE KI C HHAWANI, , GWALIOR, MADHYA PR ADESH, 474001



FORM NO. 3CD

[See rule 6G(2)]

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

1	Name of the assessee		EMERALD INDUSTRIES LIMITED				
2	Address		S-553, , GREATER KAILASH, , NEW DELHI , DELHI , 1100 48				
3	Permanent Account Number (PAN)		AABCE0839P				
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and services tax, customs duty, etc. if yes, please furnish the registration number or, GST number or any other identification number allotted for the same		Yes				
	Sl No.	Type	Registration Number				
	1	Goods and Services tax MADHYA PRADESH	23AABCE0839P1ZJ				
5	Status		Company				
6	Previous year from		01/04/2019 to 31/03/2020				
7	Assessment Year		2020-21				
8	Indicate the relevant clause of section 44AB under which the audit has been conducted						
	Sl No.	Relevant clause of section 44AB under which the audit has been conducted					
	1	Clause 44AB(a)-Total sales/turnover/gross receipts of business exceeding specified limits					
8	a	Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB				Yes	
		Section under which option exercised				115BAA	
9	a	If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. In case of AOP, whether shares of members are indeterminate or unknown ?					
	S.No.	Name				Profit Sharing Ratio (%)	
	1						
9	b	If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.					
	S.No.	Date of change	Name of Partner/Member	Type of change	Old profit sharing ratio	New profit Sharing Ratio	Remarks
10	a	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).					
	S.No.	Sector	Sub Sector		Code		
	1	WHOLESALE AND RETAIL TRADE	Wholesale of other products n.e.c		09027		
10	b	If there is any change in the nature of business or profession, the particulars of such change					No
	S.No.	Business	Sector	SubSector		Code	
11	a	Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed					Yes
	S.No.	Books prescribed					
	1	CASH BOOK					
	2	BANK BOOK					
	3	JOURNAL REGISTER					
	4	PURCHASE REGISTER					
	5	SALES REGISTER					
	6	STOCK REGISTER					
11	b	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) Same as 11(a) above					
	S.No.	Books maintained	Address Line 1	Address Line 2	City or Town or District	State	PinCode
	1	CASH BOOK	S-553, GREATER KAILASH		DELHI	DELHI	110048
	2	BANK BOOK	S-553, GREATER KAILASH		DELHI	DELHI	110048
	3	JOURNAL REGISTER	S-553, GREATER KAILASH		DELHI	DELHI	110048
	4	PURCHASE REGISTER	S-553, GREATER KAILASH		DELHI	DELHI	110048

5	SALES REGISTER	S-553, GREATER KA ILASH		DELHI	DELHI	110048			
6	STOCK REGISTER	S-553, GREATER KA ILASH		DELHI	DELHI	110048			
11 c	List of books of account and nature of relevant documents examined. Same as 11(b) above								
Books Examined									
CASH BOOK									
BANK BOOK									
JOURNAL REGISTER									
PURCHASE REGISTER									
SALES REGISTER									
STOCK REGISTER									
12	Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44ADA, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section).					No			
	S.No.	Section				Amount			
Nil									
13 a	Method of accounting employed in the previous year		Mercantile system						
13 b	Whether there has been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year.					No			
13 c	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.								
	Particulars			Increase in profit(Rs.)	Decrease in profit(Rs.)				
13 d	Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2).					No			
13 e	If answer to (d) above is in the affirmative, give details of such adjustments.								
	S.No.	ICDS	Increase in profit(Rs.)	Decrease in profit(Rs.)	Net effect(Rs.)				
		Total							
13 f	Disclosure as per ICDS.								
	S.No.	ICDS	Disclosure						
14 a	Method of valuation of closing stock employed in the previous year.				COST OR NR WHICHEVER IS LOWER				
14 b	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:					No			
	Particulars			Increase in profit(Rs.)	Decrease in profit(Rs.)				
15	Give the following particulars of the capital asset converted into stock-in-trade								
	S.No.	(a) Description of capital asset	(b) Date of acquisition	(c) Cost of acquisition	(d) Amount at which the asset is converted into stock-in trade				
Nil									
16	Amounts not credited to the profit and loss account, being:-								
16 a	The items falling within the scope of section 28								
	S.No.	Description				Amount			
Nil									
16 b	The proforma credits, drawbacks, refunds of duty of customs or excise or service tax or refunds of sales tax or value added tax or Goods and Services Tax, where such credits, drawbacks or refunds are admitted as due by the authorities concerned								
	S.No.	Description				Amount			
16 c	Escalation claims accepted during the previous year								
	S.No.	Description				Amount			
Nil									
16 d	Any other item of income								
	S.No.	Description				Amount			
Nil									
16 e	Capital receipt, if any								
	S.No.	Description				Amount			
Nil									
17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:								
	S.No.	Details of property	Address Line 1	Address Line 2	City/Town/District	State	Pincode	Consideration received or accrued	Value adopted or assessed or assessable

18 Particulars of depreciation allowable as per the Income Tax Act,1961 in respect of each asset or block of assets, as the case may be, in the following form:-														
S.No.	Description of Block of Assets/Class of Assets	Rate of depreciation (In Percentage)	Opening WDV / Actual (A)	Adjustment to WDV u/s 115BA	Adjusted written down value	Additions					Deductions (C)	Depreciation Allowable (D)	Written Down Value at the end of the year (A +B-C-D)	
						Purchase Value (1)	CENT VAT (2)	Change in Rate of Exchange (3)	Subsidy Grant (4)	Total Value of Purchases (B) (1+2+3+4)				
1	Building @ 10%	10%	4562751		4562751	24755	0	0	0	24755	0	457514	4129992	
2	Furnitures & Fittings @ 10%	10%	539594		539594	0	0	0	0	0	0	53959	485635	
3	Plant & Machinery @ 15%	15%	39869063		39869063	917712	0	0	0	917712	0	6050188	34736587	
4	Plant & Machinery @ 40%	40%	29393		29393	8800	0	0	0	8800	0	13517	24676	
* For Addition and Deduction Details refer Addition and Deduction Detail Tables At the End of the Page														
19 Amounts admissible under sections :														
S.No.	Section			Amount debited to profit and loss account		Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules,1962 or any other guidelines, circular, etc., issued in this behalf.								
Nil														
20	a	Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)]												
		S.No.	Description									Amount		
20	b	Details of contributions received from employees for various funds as referred to in section 36(1)(va):												
		S.No.	Nature of fund				Sum received from employees		Due date for payment		The actual amount paid		The actual date of payment to the concerned authorities	
Nil														
21	a	Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc												
Capital expenditure														
		S.No.	Particulars									Amount in Rs.		
Personal expenditure														
		S.No.	Particulars									Amount in Rs.		
Advertisement expenditure in any souvenir, brochure, tract, pamphlet or the like published by a political party														
		S.No.	Particulars									Amount in Rs.		
Expenditure incurred at clubs being entrance fees and subscriptions														
		S.No.	Particulars									Amount in Rs.		
Expenditure incurred at clubs being cost for club services and facilities used.														
		S.No.	Particulars									Amount in Rs.		
Expenditure by way of penalty or fine for violation of any law for the time being force														
		S.No.	Particulars									Amount in Rs.		
Expenditure by way of any other penalty or fine not covered above														
		S.No.	Particulars									Amount in Rs.		
Expenditure incurred for any purpose which is an offence or which is prohibited by law														
		S.No.	Particulars									Amount in Rs.		
(b) Amounts inadmissible under section 40(a):-														
(i) as payment to non-resident referred to in sub-clause (i)														
(A) Details of payment on which tax is not deducted:														

	S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)												
	S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	
(ii) as payment referred to in sub-clause (ia)												
(A) Details of payment on which tax is not deducted:												
	S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.												
	S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of tax deducted	Amount out of (VI) deposited, if any
(iii) as payment referred to in sub-clause (ib)												
(A) Details of payment on which levy is not deducted:												
	S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode		
(B) Details of payment on which levy has been deducted but has not been paid on or before the due date specified in sub-section (1) of section 139.												
	S.No.	Date of payment	Amount of payment	Nature of payment	Name of the payer	PAN of the payee, if available	Address Line 1	Address Line 2	City or Town or District	Pincode	Amount of levy deducted	Amount out of (VI) deposited, if any
(iv) fringe benefit tax under sub-clause (ic)												
(v) wealth tax under sub-clause (iia)												
(vi) royalty, license fee, service fee etc. under sub-clause (iib).												
(vii) salary payable outside India/to a non resident without TDS etc. under sub-clause (iii).												
	S.No.	Date of payment	Amount of payment	Name of the payee	PAN of the payee, if available	Address Line 1	Address Line 2	City	Pincode			
(viii) payment to PF /other fund etc. under sub-clause (iv)												
(ix) tax paid by employer for perquisites under sub-clause (v)												
(c) Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;												
	S.No.	Particulars	Section	Amount debited to P/L A/C	Amount Admissible	Amount Inadmissible	Remarks					
(d) Disallowance/deemed income under section 40A(3):												
(A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:							Yes					
	S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available						
(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A)							Yes					
	S.No.	Date Of Payment	Nature Of Payment	Amount in Rs	Name of the payee	Permanent Account Number of the payee, if available						
(e) Provision for payment of gratuity not allowable under section 40A(7)												
(f) Any sum paid by the assessee as an employer not allowable under section 40A(9)												
(g) Particulars of any liability of a contingent nature												

	S.No.	Nature Of Liability	Amount in Rs.			
(h) Amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income						
	S.No.	Nature Of Liability	Amount in Rs.			
(i) Amount inadmissible under the proviso to section 36(1)(iii)						
22	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006					
23	Particulars of any payment made to persons specified under section 40A(2)(b).					
	S.No.	Name of Related Person	PAN of Related Person	Relation	Nature of transaction	Payment Made(Amount)
	1	MEENU BHANSALI	AHNPB1322Q	DIRECTOR	REMUNERATION	600000
	2	SAVITA LAHARIYA	AAPPL6993G	DIRECTOR	REMUNERATION	420000
	3	CHAITANYA BHANSALI	BPEPB5107H	DIRECTOR'S RELATIVE	SALARY PAID	600000
	4	SANJAY BHANSALI	ADMPB3056E	DIRECTOR	REMUNERATION	1200000
	5	RAJENDRA LAHARIYA	AASPL0827A	DIRECTOR	REMUNERATION	1200000
	6	GALAV LAHARIYA	AGCPL2566Q	DIRECTOR'S RELATIVE	SALARY PAID	600000
24	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.					
	S.No.	Section	Description	Amount		
	Nil					
25	Any amount of profit chargeable to tax under section 41 and computation thereof.					
	S.No.	Name of Person	Amount of income	Section	Description of Transaction	Computation if any
	Nil					
26 (i)*	In respect of any sum referred to in clause (a), (b), (c), (d), (e), (f) or (g) of section 43B, the liability for which:-					
26 (i)A	pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was :-					
26 (i)(A)(a)	Paid during the previous year					
	S.No.	Section	Nature of liability		Amount	
	Nil					
26 (i)(A)(b)	Not paid during the previous year					
	S.No.	Section	Nature of liability		Amount	
26 (i)B	was incurred in the previous year and was					
26 (i)(B)(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1)					
	S.No.	Section	Nature of liability		Amount	
	Nil					
26 (i)(B)(b)	not paid on or before the aforesaid date					
	S.No.	Section	Nature of liability		Amount	
	1	Sec 43B(a)-Tax,Duty,Cess,Fee etc	TDS		183961	
(State whether sales tax,goods and services Tax, customs duty, excise duty or any other indirect tax,levy,cess,impost etc.is passed through the profits and loss account.)			No			
27 a	Amount of Central Value Added Tax Credits/ Input Tax Credit(ITC) availed of or utilised during the previous year and its treatment in profit and loss account and treatment of outstanding Central Value Added Tax Credits/ Input Tax Credit(ITC) in accounts					No
	CENVAT/ITC		Amount		Treatment in Profit and Loss/Accounts	
	Opening Balance					
	Credit Availed					
	Credit Utilized					
	Closing/Outstanding Balance					
27 b	Particulars of income or expenditure of prior period credited or debited to the profit and loss account :-					
	S.No.	Type	Particulars	Amount	Prior period to which it relates (Year in yyyy-yy format)	
	Nil					
28	Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia)					No

	S.No.	Name of the person from which shares received	PAN of the person, if available	Name of the company from which shares received	CIN of the company	No. of Shares Received	Amount of consideration paid	Fair Market value of the shares					
	Nil												
29	Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib). If yes, please furnish the details of the same												
	S.No.	Name of the person from whom consideration received for issue of shares	PAN of the person, if available	No. of Shares	Amount of consideration received	Fair Market value of the shares							
	Nil												
A(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (ix) of sub-section (2) of section 56?												
A(b)	If yes, please furnish the following details:												
	S.No.	Nature of income:				Amount (in Rs.)							
B(a)	Whether any amount is to be included as income chargeable under the head 'income from other sources' as referred to in clause (x) of sub-section (2) of section 56												
B(b)	If yes, please furnish the following details:												
	S.No.	Nature of income:				Amount (in Rs.)							
30	Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque, (Section 69D)												
	S.No.	Name of the person from whom amount borrowed or repaid on hundi	PAN of the person, if available	Address Line 1	Address Line 2	City or Town or District	State	Pin code	Amount borrowed	Date of Borrowing	Amount due including interest	Amount repaid	Date of Repayment
	Nil												
A(a)	Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE, has been made during the previous year.												
A(b)	If yes, please furnish the following details:												
	S.No.	Under which clause of sub-section (1) of section 92CE primary adjustment is made	Amount (in Rs.) of primary adjustment	Whether the excess of money available with the associated enterprise is required to be repatriated to India as per the provisions of sub-section (2) of section 92CE.	If yes, whether the excess money has been repatriated within the prescribed time.	If no, the amount (in Rs.) of imputed interest income on such excess money which has not been repatriated within the prescribed time	Expected date of repatriation of money						
B(a)	Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B												
B(b)	If yes, please furnish the following details:												
	S.No.	Amount (in Rs.) of expenditure by way of interest or of similar nature incurred	Earnings before interest, tax, depreciation and amortization (EBITDA) during the previous year (in Rs.)	Amount (in Rs.) of expenditure by way of interest or of similar nature as per (i) above which exceeds 30% of EBITDA as per (ii) above.	Details of interest expenditure brought forward as per sub-section (4) of section 94B.		Details of interest expenditure carried forward as per sub-section (4) of section 94B:						
					Assessment Year	Amount (in Rs.)	Assessment Year	Amount (in Rs.)					
	Nil												
C(a)	Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. (This Clause is kept in abeyance till 31st March, 2021)												
C(b)	If yes, please furnish the following details:												
	S.No.	Nature of the impermissible avoidance arrangement			Amount (in Rs.) of tax benefit in the previous year arising, in aggregate, to all the parties to the arrangement								

31	a	Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :-								
		S.No.	Name of the lender or depositor	Address of the lender or depositor	Permanent Account Number(if available with the assessee) of the lender or the depositor	Amount of loan or deposit taken or accepted	Whether the loan or deposit was squared up during the previous year	Maximum amount outstanding in the account at any time during the previous year	Whether the loan or deposit was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account.	In case the loan or deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.
		1	VIMLA JAIN	GWALIOR		500000	No	500000	Yes-Cheque	Account payee cheque
31	b	Particulars of each specified sum in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year:-								
		S.No.	Name of the person from whom specified sum is received	Address of the person from whom specified sum is received	Permanent Account Number (if available with the assessee) of the person from whom specified sum is received	Amount of specified sum taken or accepted	Whether the specified sum was taken or accepted by cheque or bank draft or use of electronic clearing system through a bank account	In case the specified sum was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an account payee bank draft.		
		Nil								
(Particulars at (a) and (b) need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)										
31	b(a)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year, where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account :-								
		S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Nature of transaction	Amount of Receipt	Date of receipt		
31	b(b)	Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-								
		S.No.	Name of the Payer	Address of the payer	Permanent Account Number (if available with the assessee) of the Payer	Amount of Receipt				
31	b(c)	Particulars of each payment made in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year :-								
		S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Nature of transaction	Amount of Payment	Date of Payment		
31	b(d)	Particulars of each payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year :-								

S.No.	Name of the Payee	Address of the payee	Permanent Account Number (if available with the assessee) of the Payee	Amount of Payment
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31	c	Particulars of each repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T made during the previous year:—
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31	d	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year:—
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31	e	Particulars of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year:—
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Note: (Particulars at (c), (d) and (e) need not be given in the case of a repayment of any loan or any deposit or specified advance taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)

[illegible]

							115BAA(To be filled in for assessment year 2020-21 only)				
		Nil									
32	b	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79.									Not Applicable
32	c	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year.									No
		If yes, please furnish the details below									
32	d	Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year									No
		If yes, please furnish details of the same									
32	e	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73									
		If yes, please furnish the details of speculation loss if any incurred during the previous year									
33	Section-wise details of deductions, if any admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA)										No
	S.No.	Section	Amount								
	Nil										
34	a	Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish									Yes
	S.No.	Tax deduction and collection Account Number (TAN)	Section	Nature of payment	Total amount of payment or receipt of the nature specified in column (3)	Total amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted or collected at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount of tax deducted or collected not deposited to the credit of the Central Government out of (6) and (8)
	1	DELE03797D	194C	Payments to contractors	309650	309650	309650	4183	0	0	0
	2	DELE03797D	194-I	Rent	32000	32000	32000	640	0	0	0
	3	DELE03797D	194J	Fees for professional or technical services	73500	73500	73500	7350	0	0	0
	4	DELE03797D	194H	Commission or brokerage	125424	125424	125424	6273	0	0	0
	5	DELE03797D	192	Salary	2400000	2400000	2400000	200400	0	0	0
34	b	Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, Please furnish the details:									Yes
	S.No.	Tax deduction and collection Account Number (TAN)	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all details/transactions which are required to be reported	If not, please furnish list of details/ transactions which are not reported				
	1	DELE03797D	26Q	31/07/2019	31/07/2019	Yes					
	2	DELE03797D	26Q	31/10/2019	31/10/2019	Yes					
	3	DELE03797D	26Q	31/01/2020	31/01/2020	Yes					
	4	DELE03797D	26Q	31/05/2020	31/05/2020	Yes					
	5	DELE03797D	24Q	31/05/2020	31/05/2020	Yes					

34	c	Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish										No
		S.No.	Tax deduction and collection Account Number (TAN)		Amount of interest under section 201(1A)/206C(7) is payable		Amount paid out of column (2) along with date of payment.					
		Nil										
35	a	In the case of a trading concern, give quantitative details of principal items of goods traded										
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any			
		Nil										
35	b	In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :-										
35	bA	Raw materials :										
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Consumption during the previous year	Sales during the previous year	Closing stock	*Yield of finished products	*Percentage of yield	Shortage/excess, if any
		Nil										
35	bB	Finished products :										
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any		
		Nil										
35	bC	By products :										
		S.No.	Item Name	Unit	Opening stock	Purchases during the previous year	Quantity manufactured during the previous year	Sales during the previous year	Closing stock	Shortage/excess, if any		
		Nil										
36		In the case of a domestic company, details of tax on distributed profits under section 115-O in the following forms :-										
		S.No.	(a) Total amount of distributed profits	(b) Amount of reduction as referred to in section 115-O(1A)(i)	(c) Amount of reduction as referred to in section 115-O(1A)(ii)	(d) Total tax paid thereon	(e) Date of Payment with Amounts					
		Nil										
A(a)		Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2										No
A(b)		If yes, please furnish the following details:										
		S.No.	Amount received (in Rs.)					Date of receipt				
37		Whether any cost audit was carried out										Not Applicable
		If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor										
38		Whether any audit was conducted under the Central Excise Act, 1944										Not Applicable
		If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor										
39		Whether any audit was conducted under section 72A of the Finance Act, 1994 in relation to valuation of taxable services as may be reported/identified by the auditor										Not Applicable
		If yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor										
40		Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:										
No		Particulars	Previous Year					Preceding previous Year				

a	Total turnover of the assessee	48441172			57931233		
b	Gross profit / Turnover			%			%
c	Net profit / Turnover	4101922	48441172	8.47 %	4396595	57931233	7.59 %
d	Stock-in-Trade / Turnover	31013802	48441172	64.02 %	28800557	57931233	49.72 %
e	Material consumed/ Finished goods produced			%			%

(The details required to be furnished for principal items of goods traded or manufactured or services rendered)

41 Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings

S.No.	Financial year to which demand/ refund relates to	Name of other Tax law	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount	Remarks
Nil						

42 A(a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? **No**

A(b) If yes, please furnish the following details:

S.No.	Income-tax Department Reporting Entity Identification Number	Type of Form	Due date for furnishing	Date of furnishing, if furnished	Whether the Form contains information about all details/ transactions which are required to be reported	If not, please furnish list of the details/ transactions which are not reported
43 A(a)	Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286					No
A(b)	If yes, please furnish the following details:					
S.No.	Whether report has been furnished by the assessee or its parent entity or an alternate reporting entity	Name of parent entity	Name of alternate reporting entity (if applicable)	Date of furnishing of report		
A(c)	If Not due , please enter expected date of furnishing the report					

44 Break-up of total expenditure of entities registered or not registered under the GST:(This Clause is kept in abeyance till 31st March, 2021)

S.No.	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST			Total payment to registered entities	Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities		

Place **GWALIOR**

Date **08/09/2020**

Name

Membership Number

FRN (Firm Registration Number)

Address

CA PRABHAT CHOPRA P CHOPRA & ASSOCIATES

413487

018826C

206, GARIMA ARCADE, , SHINDE KI C HHAWANI, GWALIOR, MADHYA PR ADESH, 474001,

Form Filing Details

Revision/Original Original

Addition Details(From Point No. 18)								
Description of Block of Assets	Sl.No.	Date of Purchase	Date put to use	Amount	Adjustment on account of			Total Amount
					MODVAT	Exchange Rate Change	Subsidy Grant	
Building @ 10%	1	07/03/2020	07/03/2020	24755	0	0	0	24755
Total of Building @ 10%								24755
Furnitures & Fittings @ 10%								
Total of Furnitures & Fittings @ 10%								0
Plant & Machinery @ 15%	1	08/05/2019	08/05/2019	6200	0	0	0	6200
	2	30/09/2019	30/09/2019	7143	0	0	0	7143
	3	27/12/2019	27/12/2019	634679	0	0	0	634679
	4	24/02/2019	24/02/2019	200000	0	0	0	200000
	5	20/02/2020	20/02/2020	69690	0	0	0	69690
Total of Plant & Machinery @ 15%								917712
Plant & Machinery @ 40%	1	19/12/2019	19/12/2019	8800	0	0	0	8800
Total of Plant & Machinery @ 40%								8800

Deduction Details(From Point No. 18)

Description of Block of Assets	Sl.No.	Date of Sale etc.	Amount
Building @ 10%			
Total of Building @ 10%			0
Furnitures & Fittings @ 10%			
Total of Furnitures & Fittings @ 10%			0
Plant & Machinery @ 15%			
Total of Plant & Machinery @ 15%			0
Plant & Machinery @ 40%			
Total of Plant & Machinery @ 40%			0

This form has been digitally signed by **PRABHAT CHOPRA** having PAN **AGIPC7998P** from IP Address **182.70.166.193** on **2021-01-15 15:12:06.0**.

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Ltd.,C=IN